UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

MARLENE JOHANSEN,)
Plaintiff,))
Counterclaim Defendant,) Case No. 04-11789-RCL
v.) Case No. 04-11/89-RCL
)
UNITED STATES OF AMERICA,)
Defendant,)
Counterclaim Plaintiff,	Ć
V)
V.)
NATIONAL CITY MORTGAGE CO.,)
and TIMOTHY BURKE,)
Counterclaim Defendants.)
)

UNITED STATES' MOTION FOR SUMMARY JUDGMENT

The United States of America, through undersigned counsel, pursuant to Rule 56(c) of the Federal Rules of Civil Procedure, moves for summary judgment. The grounds for this motion are that the federal tax lien against Ralph Johansen attached to his one-half interest in the subject property and that Marlene Johansen received Ralph Johansen's one-half interest subject to the federal tax lien. Therefore, the subject property is encumbered by the federal tax lien, and the United States is entitled to foreclose its lien.

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A supporting memorandum of law is enclosed.

MICHAEL J. SULLIVAN United States Attorney

/s/ Stephen J. Turanchik

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